



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: NEW GLARUS MUNICIPAL LIGHT & WATER UTILITY

Principal Office: 319 SECOND STREET  
P.O. BOX 206  
NEW GLARUS, WI 53574

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** NEW GLARUS MUNICIPAL LIGHT & WATER UTILITY

**Utility Address:** 319 SECOND STREET

P.O. BOX 206

NEW GLARUS, WI 53574

**When was utility organized?** 12/31/1902

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS SANDRA SAUNDERS

**Title:** OFFICE MANAGER

**Office Address:**

P.O. BOX 206

NEW GLARUS, WI 53574

**Telephone:** (608) 527 - 2913

**Fax Number:** (608) 527 - 6630

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR MARK EISENMANN

**Title:** PRESIDENT

**Office Address:**

P.O. BOX 206

NEW GLARUS, WI 53574

**Telephone:** (608) 231 - 8663

**Fax Number:** (608) 236 - 8663

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MS DRAWS JACKIE CPA**Title:** MANAGER**Office Address:** VIRCHOW KRAUSE & CO COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2339**Fax Number:** (608) 249 - 6622**E-mail Address:** JDRAWS @VIRCHOWKRAUSE.CO**Date of most recent audit report:****Period covered by most recent audit:** JANUARY 1 TO DECEMBER 31 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DAVID WIESE**Title:** SUPERINTENDENT**Office Address:**

319 SECOND STREET

P.O. BOX 206

NEW GLARUS, WI 53574

**Telephone:** (608) 527 - 2913**Fax Number:** (608) 527 - 6630**E-mail Address:**

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**Name of utility commission/committee:** Light & Water Commission

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**Names of members of utility commission/committee:**

MR MARK EISENMANN, PRESIDENT

MR BEN KAHL

MR STEVE PRESTON

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,377,857	1,323,789	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,070,443	990,367	<b>2</b>
Depreciation Expense (403)	83,854	77,728	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	83,941	75,070	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,238,238</b>	<b>1,143,165</b>	
<b>Net Operating Income</b>	<b>139,619</b>	<b>180,624</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>139,619</b>	<b>180,624</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	54	226	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	53,472	14,466	<b>10</b>
Miscellaneous Nonoperating Income (421)	1,000	0	<b>11</b>
<b>Total Other Income</b>	<b>54,526</b>	<b>14,692</b>	
<b>Total Income</b>	<b>194,145</b>	<b>195,316</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	166	469	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>166</b>	<b>469</b>	
<b>Income Before Interest Charges</b>	<b>193,979</b>	<b>194,847</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	76,235	41,459	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,538	1,583	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	1,618	1,901	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>81,391</b>	<b>44,943</b>	
<b>Net Income</b>	<b>112,588</b>	<b>149,904</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,128,446	981,195	<b>20</b>
Balance Transferred from Income (433)	112,588	149,904	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	3,700	2,653	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,237,334</b>	<b>1,128,446</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	53,472	5
<b>Total (Acct. 419):</b>	<b>53,472</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
CHARGE CONTRACTOR FOR REBID ON WATER PROJECT	1,000	6
<b>Total (Acct. 421):</b>	<b>1,000</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
MEUW LEGISLATIVE EXPENSES	166	8
<b>Total (Acct. 426):</b>	<b>166</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
COMMUNITY SERVICE	3,700	12
<b>Total (Acct. 439)--Debit:</b>	<b>3,700</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	54				54	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>54</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	227,755	1,150,102	0	0	<b>1,377,857</b>	<b>1</b>
Less: interdepartmental sales	0	10,114	0	0	<b>10,114</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		1			<b>1</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>227,755</b>	<b>1,139,987</b>	<b>0</b>	<b>0</b>	<b>1,367,742</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	44,452		<b>44,452</b>	<b>1</b>
Electric operating expenses	101,934		<b>101,934</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	11,083		<b>11,083</b>	<b>8</b>
Electric utility plant accounts	13,584		<b>13,584</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>171,053</b>	<b>0</b>	<b>171,053</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,512,219	3,148,096	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,133,100	1,065,933	<b>2</b>
<b>Net Utility Plant</b>	<b>2,379,119</b>	<b>2,082,163</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	39,942	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	951,762	206,765	<b>7</b>
<b>Total Other Property and Investments</b>	<b>991,704</b>	<b>206,765</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	7,141	31,777	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	115,681	103,326	<b>11</b>
Other Accounts Receivable (143)	8,168	14,729	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	19,712	18,363	<b>14</b>
Materials and Supplies (150)	80,465	69,623	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>231,167</b>	<b>237,818</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	26,955	18,493	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>26,955</b>	<b>18,493</b>	
<b>Total Assets and Other Debits</b>	<b>3,628,945</b>	<b>2,545,239</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	53,309	53,309	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,237,334	1,128,446	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,290,643</b>	<b>1,181,755</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,735,000	765,000	<b>24</b>
Advances from Municipality (223)	20,740	27,654	<b>25</b>
Other Long-Term Debt (224)	39,089	47,833	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,794,829</b>	<b>840,487</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	11,441	13,492	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	71,214	63,449	<b>31</b>
Interest Accrued (237)	24,394	11,742	<b>32</b>
Other Current and Accrued Liabilities (238)		0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>107,049</b>	<b>88,683</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	1,474	1,608	<b>35</b>
Other Deferred Credits (253)	7,269	6,332	<b>36</b>
<b>Total Deferred Credits</b>	<b>8,743</b>	<b>7,940</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	427,681	426,376	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>3,628,945</b>	<b>2,545,241</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,734,979	0	0	1,761,479	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)				15,761	<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>1,734,979</b>	<b>0</b>	<b>0</b>	<b>1,777,240</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	326,662	0	0	806,438	<b>10</b>
<b>Total Accumulated Provision</b>	<b>326,662</b>	<b>0</b>	<b>0</b>	<b>806,438</b>	
<b>Net Utility Plant</b>	<b>1,408,317</b>	<b>0</b>	<b>0</b>	<b>970,802</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	319,524	746,409			<b>1,065,933</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	29,457	54,397			<b>83,854</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,917				<b>1,917</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
CLEARING-TRANSPORTATION	1,296	27,018			<b>28,314</b>	<b>9</b>
Salvage		111			<b>111</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>32,670</b>	<b>81,526</b>	<b>0</b>	<b>0</b>	<b>114,196</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	25,532	17,558			<b>43,090</b>	<b>15</b>
Cost of removal		3,939			<b>3,939</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>25,532</b>	<b>21,497</b>	<b>0</b>	<b>0</b>	<b>47,029</b>	<b>19</b>
<b>Balance End of Year</b>	<b>326,662</b>	<b>806,438</b>	<b>0</b>	<b>0</b>	<b>1,133,100</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	55,233	1
Other			65,225		65,225	0	2
<b>Total Electric Utility</b>					<b>65,225</b>	<b>55,233</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	65,225	55,233	1
Water utility	15,240	14,390	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>80,465</b>	<b>69,623</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 Bonds	1,268	428	19,761	<b>1</b>
1999 REVENUE BAN	2,270	428	7,194	<b>2</b>
<b>Total</b>			<b>26,955</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	NONE	0	<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	53,309	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>53,309</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1994 BONDS	03/01/1994	03/01/2013	4.00%	735,000	<b>1</b>
1999 REVENUE BAN	02/01/1999	09/01/2002	3.90%	1,000,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,735,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
LOAN FROM VILLAGE	07/31/1997	07/31/2002	6.00%	20,740	1
<b>Total for Account 223</b>				<b>20,740</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOAN	12/08/1993	03/15/2003	5.00%	39,089	2
<b>Total for Account 224</b>				<b>39,089</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	63,449	1
<b>Accruals:</b>		
Charged water department expense	35,681	2
Charged electric department expense	48,260	3
Charged sewer department expense	844	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>84,785</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	63,449	6
Social Security taxes	11,344	7
PSC Remainder Assessment	1,590	8
<b>Other (explain):</b>		
Gross Receipts Tax	637	9
<b>Total payments and other debits</b>	<b>77,020</b>	
<b>Balance end of year</b>	<b>71,214</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1994 Bonds	9,347	74,390	61,390	22,347	1
<b>Subtotal</b>	<b>9,347</b>	<b>74,390</b>	<b>61,390</b>	<b>22,347</b>	
<b>Advances from Municipality (223)</b>					
Loan from Village	691	1,618	1,659	650	2
<b>Subtotal</b>	<b>691</b>	<b>1,618</b>	<b>1,659</b>	<b>650</b>	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund Loan	1,704	1,845	2,152	1,397	3
<b>Subtotal</b>	<b>1,704</b>	<b>1,845</b>	<b>2,152</b>	<b>1,397</b>	
<b>Notes Payable (231)</b>					
None	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>11,742</b>	<b>77,853</b>	<b>65,201</b>	<b>24,394</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	353,043	73,333	0	0	0	<b>426,376</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services		1,305				<b>1,305</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>353,043</b>	<b>74,638</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>427,681</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
INTEREST RECEIVABLE	39,942	1
<b>Total (Acct. 123):</b>	<b>39,942</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
SINKING FUND - GO DEBT	50,319	3
SINKING FUND - VEHICLE	11,917	4
TAX & INS	30,392	5
CAPITAL PROJECTS	151,414	6
CD'S FOR WATER PROJECTS	707,720	7
<b>Total (Acct. 125):</b>	<b>951,762</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	15,698	9
Electric	99,983	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>115,681</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
BULK WATER	59	15
CUSTOMER PARKING LOT LIGHTS	188	16
CORRECTED ELECTRIC ACCOUNT BILLING	4,374	17
POLE RENTAL & TRENCHING	3,547	18
<b>Total (Acct. 143):</b>	<b>8,168</b>	
<b>Receivables from Municipality (145):</b>		
DEC LITES & PUBLIC FIRE	6,799	19
RECEIVABLE FROM SEWER	10,814	20
1999 TAX ROLL	838	21
ADDITIONAL FIRE PROTECTION	963	22
WATER FOR POOL	278	23

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
POSTAGE	20	24
<b>Total (Acct. 145):</b>	<b>19,712</b>	
<b>Prepayments (165):</b>		
NONE		25
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		26
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		27
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		28
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
SICK LEAVE ACCRUAL	7,269	29
<b>Total (Acct. 253):</b>	<b>7,269</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,587,489	1,717,514	0	0	<b>3,305,003</b>	<b>1</b>
Materials and Supplies	14,815	60,229	0	0	<b>75,044</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	323,093	776,423	0	0	<b>1,099,516</b>	<b>4</b>
Customer Advances for Construction		1,474			<b>1,474</b>	<b>5</b>
Contributions in Aid of Construction	353,043	73,985	0	0	<b>427,028</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>926,168</b>	<b>925,861</b>	<b>0</b>	<b>0</b>	<b>1,852,029</b>	
Net Operating Income	41,019	98,600	0	0	<b>139,619</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.43%</b>	<b>10.65%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.54%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	53,309	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,182,890	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,236,199</b>	
<b>Net Income</b>		
Net Income	112,588	5
<b>Percent Return on Proprietary Capital</b>	<b>9.11%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

Account 419 - Includes interest accrual from CD's set up from Revenue BAN.

Account 427 - Increase due to Revenue BAN.

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### Balance Sheet (Page F-06)

Account 160 was added this year to record interest receivable from CD's in the amount of \$39,942.

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### Identification and Ownership - Contacts (Page iv)

December 29, 2000

Ms. Sandra Saunders, Office Manager  
New Glarus Light and Water Works  
P.O. Box 206  
New Glarus, WI 53574-0206

1999 Analytical Review DWCCA-4100-ELE

Dear Ms. Saunders:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob CEM.doc

cc: Mr. Mark Eisenmann, President

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	225,228	1
<b>Total Sales of Water</b>	<b>225,228</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	882	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,645	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>2,527</b>	
<b>Total Operating Revenues</b>	<b>227,755</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	6,678	8
Pumping Expenses (620-625)	14,391	9
Water Treatment Expenses (630-635)	12,456	10
Transmission and Distribution Expenses (640-655)	14,696	11
Customer Accounts Expenses (901-904)	12,537	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	60,840	14
<b>Total Operation and Maintenance Expenses</b>	<b>121,598</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	29,457	15
Amortization Expense (404-407)		16
Taxes (408)	35,681	17
<b>Total Other Operating Expenses</b>	<b>65,138</b>	
<b>Total Operating Expenses</b>	<b>186,736</b>	
<b>NET OPERATING INCOME</b>	<b>41,019</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				<b>1</b>
Commercial	6	144	1,462	<b>2</b>
Industrial				<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>144</b>	<b>1,462</b>	
Metered Sales to General Customers (461)				
Residential	688	35,135	100,041	<b>4</b>
Commercial	119	23,967	42,547	<b>5</b>
Industrial	5	13,407	15,845	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>812</b>	<b>72,509</b>	<b>158,433</b>	
Private Fire Protection Service (462)	4		1,355	<b>7</b>
Public Fire Protection Service (463)	1		58,314	<b>8</b>
Other Sales to Public Authorities (464)	17	2,647	5,664	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)				<b>12</b>
<b>Total Sales of Water</b>	<b>840</b>	<b>75,300</b>	<b>225,228</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	58,314	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>58,314</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	882	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>882</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,645	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>1,645</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	19	3
Maintenance of Water Source Plant (605)	6,659	4
<b>Total Source of Supply Expenses</b>	<b>6,678</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	3,250	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	10,114	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	1,027	9
<b>Total Pumping Expenses</b>	<b>14,391</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	3,991	10
Chemicals (631)	7,914	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	551	13
<b>Total Water Treatment Expenses</b>	<b>12,456</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	2,798	14
Operation Supplies and Expenses (641)	2,167	15
Maintenance of Distribution Reservoirs and Standpipes (650)	610	16
Maintenance of Mains (651)	2,751	17
Maintenance of Services (652)	5,407	18
Maintenance of Meters (653)	614	19
Maintenance of Hydrants (654)	160	20
Maintenance of Other Plant (655)	189	21
<b>Total Transmission and Distribution Expenses</b>	<b>14,696</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,934	22
Accounting and Collecting Labor (902)	7,658	23
Supplies and Expenses (903)	2,945	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>12,537</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	11,409	27
Office Supplies and Expenses (921)	4,341	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	18,258	30
Property Insurance (924)	302	31
Injuries and Damages (925)	1,875	32
Employee Pensions and Benefits (926)	16,265	33
Regulatory Commission Expenses (928)	2,383	34
Miscellaneous General Expenses (930)	2,837	35
Transportation Expenses (933)	326	36
Maintenance of General Plant (935)	2,844	37
<b>Total Administrative and General Expenses</b>	<b>60,840</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>121,598</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		32,799	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		844	2
<b>Net property tax equivalent</b>		<b>31,955</b>	
Social Security		3,492	3
PSC Remainder Assessment		234	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>35,681</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.241009				3
County tax rate	mills		5.454133				4
Local tax rate	mills		12.755374				5
School tax rate	mills		14.294223				6
Voc. school tax rate	mills		1.782608				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>34.527347</b>				10
Less: state credit	mills		2.346730				11
<b>Net tax rate</b>	mills		<b>32.180617</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>12.755374</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.076831</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>28.832205</b>				17
<b>Total Tax Rate</b>	mills		<b>34.527347</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.835054</b>				19
<b>Total tax net of state credit</b>	mills		<b>32.180617</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>26.872558</b>				21
Utility Plant, Jan. 1	\$	<b>1,456,418</b>	1,456,418				22
Materials & Supplies	\$	<b>14,390</b>	14,390				23
<b>Subtotal</b>	\$	<b>1,470,808</b>	<b>1,470,808</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,470,808</b>	<b>1,470,808</b>				26
Assessment Ratio	dec.		0.829845				27
<b>Assessed Value</b>	\$	<b>1,220,543</b>	<b>1,220,543</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>26.872558</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>32,799</b>	<b>32,799</b>				30
Tax Equivalent per 1994 PSC Report	\$	18,057					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>32,799</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	110		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	44,337		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>44,447</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	31,145		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	1,450		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	128,392		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>160,987</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	10,425		23
<b>Total Water Treatment Plant</b>	<b>10,425</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	600		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			110	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			44,337	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>44,447</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			31,145	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			1,450	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			128,392	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>160,987</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			10,425	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>10,425</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			600	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	21,656		26
Transmission and Distribution Mains (343)	719,074	219,640	27
Fire Mains (344)	0		28
Services (345)	200,017	63,145	29
Meters (346)	75,696	1,669	30
Hydrants (348)	90,522	34,032	31
Other Transmission and Distribution Plant (349)	523		32
<b>Total Transmission and Distribution Plant</b>	<b>1,108,088</b>	<b>318,486</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	63,190	182	34
Office Furniture and Equipment (391)	524	501	35
Computer Equipment (391.1)	5,134	1,165	36
Transportation Equipment (392)	12,290		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,583		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,630	178	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	20,701		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>116,052</b>	<b>2,026</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,439,999</b>	<b>320,512</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,439,999</b>	<b>320,512</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			21,656	26
Transmission and Distribution Mains (343)	15,870		922,844	27
Fire Mains (344)			0	28
Services (345)	5,689		257,473	29
Meters (346)	648		76,717	30
Hydrants (348)	936		123,618	31
Other Transmission and Distribution Plant (349)			523	32
<b>Total Transmission and Distribution Plant</b>	<b>23,143</b>	<b>0</b>	<b>1,403,431</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)	0		63,372	34
Office Furniture and Equipment (391)			1,025	35
Computer Equipment (391.1)	2,156		4,143	36
Transportation Equipment (392)			12,290	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			11,583	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)	233		2,575	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			20,701	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>2,389</b>	<b>0</b>	<b>115,689</b>	
<b>Total utility plant in service directly assignable</b>	<b>25,532</b>	<b>0</b>	<b>1,734,979</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>25,532</b>	<b>0</b>	<b>1,734,979</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,522	5,522	1
February			5,619	5,619	2
March			5,585	5,585	3
April			5,432	5,432	4
May			5,804	5,804	5
June			6,901	6,901	6
July			6,718	6,718	7
August			6,785	6,785	8
September			7,489	7,489	9
October			6,318	6,318	10
November			6,697	6,697	11
December			6,235	6,235	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>75,105</b>	<b>75,105</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				350	13
Less: Other utility use				778	14
Other utility use explanation:					15
Fire Dept-hose testing & training, filling pool & construction					
Water pumped into distribution system				73,977	16
Less: Water sold				75,300	17
Losses and unaccounted for				(1,323)	18
Percent unaccounted for to the nearest whole percent (%)				-2%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: check this					20
Maximum gallons pumped by all methods in any one day during reporting year				451	21
Date of maximum: 8/28/1999					22
Cause of maximum:					23
Normal Usage					
Minimum gallons pumped by all methods in any one day during reporting year				117	24
Date of minimum: 12/8/1999					25
Total KWH used for pumping for the year				156,109	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1 313 SECOND STREET	1	465	6	432,000	Yes	<b>1</b>
WELL #2 12TH AVENUE	2	470	12	500,000	Yes	<b>2</b>
WELL #3 RAILROAD STREET	3	390	10	360,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #1	WELL #2	WELL #3	<b>1</b>
Location	313 SECOND STREET	12TH AVENUE	1ST AVENUE	<b>2</b>
Purpose	B	P	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	GOULDS	FAIRBANKS	FAIRBANKS	<b>5</b>
Year Installed	1995	1990	1986	<b>6</b>
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	300	350	250	<b>8</b>
Pump Motor or Standby Engine Mfr	MITACHI	U S MOTORS	NEWMAN	<b>10</b>
Year Installed	1995	1990	1986	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	30	30	25	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
Year constructed	1963		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	32		7
Total capacity in gallons	300,000		8
<b>WATER TREATMENT PLANT</b>			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	8,637	0	1,743	0	6,894	1
M	D	2.000	2,320	0	300	0	2,020	2
M	D	3.000	46	0	0	0	46	3
A	D	4.000	260	0	0	0	260	4
M	D	4.000	17	0	0	0	17	5
A	D	6.000	18,034	0	0	0	18,034	6
M	D	6.000	13,756	0	410	0	13,346	7
P	D	6.000	2,160	0	0	0	2,160	8
A	D	8.000	2,628	0	0	0	2,628	9
M	D	8.000	10,794	2,858	0	0	13,652	10
P	D	8.000	200	0	0	0	200	11
M	D	10.000	1,230	0	0	0	1,230	12
M	D	12.000	2,146	0	0	0	2,146	13
<b>Total Within Municipality</b>			<b>62,228</b>	<b>2,858</b>	<b>2,453</b>	<b>0</b>	<b>62,633</b>	
<b>Total Utility</b>			<b>62,228</b>	<b>2,858</b>	<b>2,453</b>	<b>0</b>	<b>62,633</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	116	0	9	0	107		1
M	0.750	374	0	26	0	348		2
L	0.750	3	0	1	0	2		3
L	1.000	1	0	0	0	1		4
M	1.000	265	36	0	0	301	21	5
M	1.250	12	0	0	0	12		6
M	1.500	10	0	0	0	10		7
M	2.000	18	0	0	0	18		8
M	3.000	1	0	0	0	1		9
M	4.000	3	0	0	0	3		10
M	6.000	2	0	0	0	2		11
<b>Total Utility</b>		<b>805</b>	<b>36</b>	<b>36</b>	<b>0</b>	<b>805</b>	<b>21</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	787	25	31		781	42	1
0.750	15	0	0		15	1	2
1.000	43	0	6	1	38	8	3
1.500	12	1	1	(2)	10	2	4
2.000	12	0	0	0	12	0	5
3.000	3	0	0	1	4	0	6
4.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>873</b>	<b>26</b>	<b>38</b>	<b>0</b>	<b>861</b>	<b>53</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	678	64	0	6	1	32	781	1
0.750	0	12	0	0	0	3	15	2
1.000	1	28	2	3	0	4	38	3
1.500	0	7	1	2	0	0	10	4
2.000	0	5	1	1	1	4	12	5
3.000	0	1	0	2	1	0	4	6
4.000	0	0	1	0	0	0	1	7
<b>Total:</b>	<b>679</b>	<b>117</b>	<b>5</b>	<b>14</b>	<b>3</b>	<b>43</b>	<b>861</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	119	7	4	1	123	<b>2</b>
<b>Total Fire Hydrants</b>	<b>119</b>	<b>7</b>	<b>4</b>	<b>1</b>	<b>123</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	123
Number of distribution system valves end of year:	145
Number of distribution valves operated during year:	53

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

Accounts 461,462 and 466 - Increase due to rate increase effective May 20, 1999.

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### Water Operation & Maintenance Expenses (Page W-05)

Account 923 - Increase due to 1999 Revenue BAN

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### Water Mains (Page W-15)

Financed by Revenue BAN

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### Water Services (Page W-16)

Financed by Revenue BAN

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### Hydrants and Distribution System Valves (Page W-18)

Due to time constraints half of the distribution valves were not operated in 1999.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,141,630	1
<b>Total Sales of Electricity</b>	<b>1,141,630</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	4,802	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,082	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	588	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>8,472</b>	
<b>Total Operating Revenues</b>	<b>1,150,102</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	756,247	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	55,625	11
Customer Accounts Expenses (901-904)	25,021	12
Sales Expenses (910)	17,333	13
Administrative and General Expenses (920-935)	94,619	14
<b>Total Operation and Maintenance Expenses</b>	<b>948,845</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	54,397	15
Amortization Expense (404-407)		16
Taxes (408)	48,260	17
<b>Total Other Expenses</b>	<b>102,657</b>	
<b>Total Operating Expenses</b>	<b>1,051,502</b>	
<b>NET OPERATING INCOME</b>	<b>98,600</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,802	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,802</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
TELEPHONE & CABLE CONTACTS	3,082	5
<b>Total Rent from Electric Property (454)</b>	<b>3,082</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
RECONNECT, NSF FEES	588	7
<b>Total Other Electric Revenues (456)</b>	<b>588</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	



**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	756,247	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>756,247</b>	
<b>Total Power Production Expenses</b>	<b>756,247</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	16,500	20
Line and Station Labor (561)	244	21
Line and Station Supplies and Expenses (562)	5,150	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	5,019	24
Customer Installations Expenses (567)	(574)	25
Miscellaneous Distribution Expenses (569)	977	26
Maintenance of Structures and Equipment (571)	20	27
Maintenance of Lines (572)	25,720	28
Maintenance of Line Transformers (573)	594	29
Maintenance of Street Lighting and Signal Systems (574)	1,497	30
Maintenance of Meters (575)	478	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<u>55,625</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,895	33
Accounting and Collecting Labor (902)	16,253	34
Supplies and Expenses (903)	4,875	35
Uncollectible Accounts (904)	(2)	36
<b>Total Customer Accounts Expenses</b>	<u>25,021</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	17,333	37
<b>Total Sales Expenses</b>	<u>17,333</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	3,991	<b>38</b>
Office Supplies and Expenses (921)	7,031	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	8,909	<b>41</b>
Property Insurance (924)	561	<b>42</b>
Injuries and Damages (925)	6,822	<b>43</b>
Employee Pensions and Benefits (926)	32,553	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	6,378	<b>46</b>
Transportation Expenses (933)	24,609	<b>47</b>
Maintenance of General Plant (935)	3,765	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>94,619</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>948,845</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		38,415	1
Social Security		7,852	2
Wisconsin Gross Receipts Tax		637	3
PSC Remainder Assessment		1,356	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>48,260</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.241009				3
County tax rate	mills		5.454133				4
Local tax rate	mills		12.755374				5
School tax rate	mills		14.294223				6
Voc. school tax rate	mills		1.782608				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>34.527347</b>				10
Less: state credit	mills		2.346773				11
<b>Net tax rate</b>	mills		<b>32.180574</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>12.755374</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.076831</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>28.832205</b>				17
<b>Total Tax Rate</b>	mills		<b>34.527347</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.835054</b>				19
<b>Total tax net of state credit</b>	mills		<b>32.180574</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>26.872522</b>				21
Utility Plant, Jan. 1	\$	<b>1,691,678</b>	1,691,678				22
Materials & Supplies	\$	<b>55,233</b>	55,233				23
<b>Subtotal</b>	\$	<b>1,746,911</b>	<b>1,746,911</b>				24
Less: Plant Outside Limits	\$	<b>24,288</b>	24,288				25
<b>Taxable Assets</b>	\$	<b>1,722,623</b>	<b>1,722,623</b>				26
Assessment Ratio	dec.		0.829845				27
<b>Assessed Value</b>	\$	<b>1,429,510</b>	<b>1,429,510</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>26.872522</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>38,415</b>	<b>38,415</b>				30
Tax Equivalent per 1994 PSC Report	\$	28,454					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>38,415</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	242,578	473	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	220,984	12,144	38
Overhead Conductors and Devices (365)	210,682	7,807	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	164,969	45,337	41
Line Transformers (368)	199,126	5,401	42
Services (369)	128,990	10,379	43
Meters (370)	65,342	7,233	44
Installations on Customers' Premises (371)	1,240	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	68,943	767	47
<b>Total Distribution Plant</b>	<b>1,302,854</b>	<b>89,541</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,050		48
Structures and Improvements (390)	140,846	338	49
Office Furniture and Equipment (391)	3,424	930	50
Computer Equipment (391.1)	13,523	2,163	51
Transportation Equipment (392)	162,571		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	20,991	2,273	54
Laboratory Equipment (395)	2,354		55
Power Operated Equipment (396)	16,520	9,911	56
Communication Equipment (397)	3,871	331	57



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			243,051 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	789		232,339 38
Overhead Conductors and Devices (365)	2,380		216,109 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			210,306 41
Line Transformers (368)	2,155		202,372 42
Services (369)	154		139,215 43
Meters (370)	408		72,167 44
Installations on Customers' Premises (371)			1,240 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			69,710 47
<b>Total Distribution Plant</b>	<b>5,886</b>	<b>0</b>	<b>1,386,509</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			2,050 48
Structures and Improvements (390)			141,184 49
Office Furniture and Equipment (391)			4,354 50
Computer Equipment (391.1)	3,389		12,297 51
Transportation Equipment (392)	7,851		154,720 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			23,264 54
Laboratory Equipment (395)			2,354 55
Power Operated Equipment (396)			26,431 56
Communication Equipment (397)	432		3,770 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	4,546	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>370,696</b>	<b>15,946</b>
<b>Total utility plant in service directly assignable</b>	<b>1,673,550</b>	<b>105,487</b>
 Common Utility Plant Allocated to Electric Department	 0	 60
 <b>Total utility plant in service</b>	 <b>1,673,550</b>	 <b>105,487</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			4,546 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>11,672</b>	<b>0</b>	<b>374,970</b>
<b>Total utility plant in service directly assignable</b>	<b>17,558</b>	<b>0</b>	<b>1,761,479</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>17,558</b>	<b>0</b>	<b>1,761,479</b>

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>	
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		21.65
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		2.40
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Transmission System</b>		
34.5 kV		
69 kV		
115 kV		
138 kV		
<b>Other:</b>		
NONE		

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	7	7
Nonfarm	20	8
<b>Total</b>	<b>27</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>27</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	3,636	Tuesday	01/05/1999	19:00	1,910	1
February	02	3,244	Monday	01/25/1999	19:00	1,776	2
March	03	3,232	Monday	03/08/1999	19:00	1,570	3
April	04	2,864	Monday	03/22/1999	20:00	1,570	4
May	05	2,867	Friday	04/23/1999	11:00	1,522	5
June	06	4,165	Thursday	06/10/1999	16:00	1,790	6
July	07	4,599	Friday	07/16/1999	17:00	2,038	7
August	08	4,996	Saturday	07/24/1999	18:00	2,153	8
September	09	4,114	Saturday	09/04/1999	15:00	1,798	9
October	10	2,925	Wednesday	10/20/1999	19:00	1,608	10
November	11	3,040	Wednesday	11/17/1999	18:00	1,678	11
December	12	3,662	Friday	12/10/1999	19:00	1,769	12
<b>Total</b>		<b>43,344</b>				<b>21,182</b>	

**System Name** New Glarus Municipal Light & Water

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	ALLIANT UTILITIES

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		21,182	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>21,182</b>	15
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		19,738	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		55	22
<b>Total Used by Company</b>		<b>55</b>	23
<b>Total Sold and Used</b>		<b>19,793</b>	24
<b>Energy Losses:</b>			
Transmission Losses (if applicable)			26
Distribution Losses		1,389	27
<b>Total Energy Losses</b>		<b>1,389</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>6.5575%</b>	29
<b>Total Disposition of Energy</b>		<b>21,182</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	922	7,543	1
RURAL RESIDENTIAL	RG-1	20	170	2
<b>Total Sales for Residential Sales</b>		<b>942</b>	<b>7,713</b>	
<b>Commercial &amp; Industrial</b>				
GENERAL SERVICE	CG-1	184	4,729	3
SMALL POWER	CP-1	12	4,014	4
LARGE POWER - TIME OF DAY	CP-2	1	2,989	5
INTERDEPARTMENTAL	MS-2	1	156	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>198</b>	<b>11,888</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET & HIGHWAY LIGHTING	MS-1	1	137	7
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>137</b>	
<b>Sales for Resale</b>				
NONE				8
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,141</b>	<b>19,738</b>	



**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		469,148	4,182	<b>473,330</b>	<b>1</b>
		10,748	110	<b>10,858</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>479,896</b>	<b>4,292</b>	<b>484,188</b>	
		305,482	3,385	<b>308,867</b>	<b>3</b>
12,548		193,290	2,019	<b>195,309</b>	<b>4</b>
6,374		120,343	2,133	<b>122,476</b>	<b>5</b>
		9,145	95	<b>9,240</b>	<b>6</b>
<b>18,922</b>	<b>0</b>	<b>628,260</b>	<b>7,632</b>	<b>635,892</b>	
		21,525	25	<b>21,550</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>21,525</b>	<b>25</b>	<b>21,550</b>	
				<b>0</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>18,922</b>	<b>0</b>	<b>1,129,681</b>	<b>11,949</b>	<b>1,141,630</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	ALLIANT		1
Point of Delivery	New Glarus		2
Type of Power Purchased (firm, dump, etc.)	firm		3
Voltage at Which Delivered	12470		4
Point of Metering	New Glarus Substation		5
Total of 12 Monthly Maximum Demands -- kW	43,344		6
Average load factor	66.9414%		7
Total Cost of Purchased Power	756,247		8
Average cost per kWh	0.0357		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	861	1,049	12
February	865	911	13
March	746	824	14
April	758	812	15
May	777	745	16
June	802	989	17
July	984	1,054	18
August	1,103	1,050	19
September	803	994	20
October	800	808	21
November	805	872	22
December	810	959	23
<b>Total kWh (000)</b>	<b>10,114</b>	<b>11,067</b>	<b>24</b>
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			<b>52</b>

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		



**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

<b>Particulars</b> <b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>Utility Designation</b> <b>(d)</b>		<b>(e)</b>	<b>(f)</b>
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NONE

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,223	285	14,624	1
Acquired during year	52	4	163	2
<b>Total</b>	<b>1,275</b>	<b>289</b>	<b>14,787</b>	<b>3</b>
Retired during year	34	11	216	4
Sales, transfers or adjustments increase (decrease)			(19)	5
<b>Number end of year</b>	<b>1,241</b>	<b>278</b>	<b>14,552</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	1,124			8
In utility's use	12	234	12,242	9
Inactive transformers on system			25	10
Locked meters on customers' premises				11
In stock	105	44	2,285	12
<b>Total end of year</b>	<b>1,241</b>	<b>278</b>	<b>14,552</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	82	40,092	<b>1</b>
Sodium Vapor	175	33	32,967	<b>2</b>
Sodium Vapor	250	16	10,192	<b>3</b>
<b>Total</b>		<b>131</b>	<b>83,251</b>	
<b>Ornamental</b>				
Sodium Vapor	250	9	5,733	<b>4</b>
Sodium Vapor	400	22	47,982	<b>5</b>
<b>Total</b>		<b>31</b>	<b>53,715</b>	
<b>Other</b>				
NONE				<b>6</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

Account 562 - Decrease due to purchases for Safety Equipment in 1998 was not necessary in 1999.

Account 572 - Increase due to labor for tree trimming and \$3600 for transformer disposal.

Account 910 - Increase due to water heater rebate program.

Account 920 - Increase due to Utility having a full time superintendent.

Account 926 - Increase due to Utility have a full time superintendent & general increase in salaries and insurance costs.

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### Taxes (Acct. 408 - Electric) (Page E-04)

Social Security - Increase due to Utility having a full time Superintendent.

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